

CHAPTER 22  
ILLUSTRATED FORMS

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CLAIM

On Account of Appropriation for \_\_\_\_\_ To \_\_\_\_\_ Dr.  
Address \_\_\_\_\_

A CLAIM, TO BE PROPERLY ITEMIZED, MUST SHOW, KIND OF SERVICE, WHERE PERFORMED, DATES SERVICE RENDERED, BY WHOM, RATE PER DAY, NUMBER OF HOURS, RATE PER HOUR, PRICE PER FOOT, PER YARD, PER HUNDRED, PER POUND, PER TON, ETC.

| DATE<br>_____ |  | ORDER<br>NO. | ITEMIZED CLAIM | DOLLARS CTS. |  |  |
|---------------|--|--------------|----------------|--------------|--|--|
|               |  |              | SAMPLE         |              |  |  |
|               |  |              |                |              |  |  |

Pursuant to the provisions and penalties of Chapter 155, Acts of 1953.

I hereby certify that the foregoing is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid.

\_\_\_\_\_  
(SIGNATURE OF CLAIMANT)

Date \_\_\_\_\_, \_\_\_\_\_

\_\_\_\_\_  
TITLE

CLAIM NO. \_\_\_\_\_ WARRANT NO. \_\_\_\_\_

IN FAVOR OF

\$ \_\_\_\_\_

ON ACCOUNT OF APPROPRIATION

FOR \_\_\_\_\_

ALLOWED \_\_\_\_\_, \_\_\_\_\_

IN THE SUM OF \$ \_\_\_\_\_

I have examined the within claim and hereby  
certify as follows:

That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon Contract

Statutory Authority

That it is apparently correct

incorrect

Signature

Title

Date

I certify that the within bill is true and correct; that the supplies and materials therein itemized and for which charge was made were ordered by me and were necessary to the public business; that each and every item has been delivered to me and was in accordance with contract, except :

SAMPLE

## ACCOUNTS PAYABLE VOUCHER

TOWN OF \_\_\_\_\_, INDIANA

An invoice or bill to be properly itemized must show: kind of service, where performed, dates service rendered, by whom, rates per day, number of hours, rate per hour, number of units, price per unit, etc.

| Payee        |                | Purchase Order No.<br><br>Terms<br><br>Date Due         |        |
|--------------|----------------|---|--------|
| Invoice Date | Invoice Number | Description<br>(or note attached invoice(s) or bill(s)) | Amount |
|              |                |   |        |
|              |                |   |        |
|              |                |   |        |
|              |                |   |        |
|              |                |   |        |
|              |                |   |        |
|              |                |   |        |
|              |                |   |        |
|              |                |   |        |

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and that the materials or services itemized thereon for which charge is made were ordered and received except \_\_\_\_\_

|       |           |       |
|-------|-----------|-------|
| _____ | Signature | Title |
|-------|-----------|-------|

I hereby certify that the attached invoice(s), or bill(s), is (are) true and correct and I have audited same in accordance with IC 5-11-10-1.6.

|       |                 |
|-------|-----------------|
| _____ | Clerk-Treasurer |
|-------|-----------------|

VOUCHER NO. \_\_\_\_\_ WARRANT NO. \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\$ \_\_\_\_\_

ON ACCOUNT OF APPROPRIATION  
FOR

\_\_\_\_\_  
\_\_\_\_\_

COST DISTRIBUTION LEDGER CLASSIFICATION  
IF CLAIM PAID MOTOR VEHICLE HIGHWAY FUND

| Acct.<br>No. | Account Title | Amount |  |
|--------------|---------------|--------|--|
|              |               |        |  |
|              |               |        |  |
|              |               |        |  |
|              |               |        |  |
|              |               |        |  |
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|              |               |        |  |
|              |               |        |  |
|              |               |        |  |

SAMPLE

\_\_\_\_\_

ALLOWED \_\_\_\_\_

IN THE SUM OF \$ \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Council Members

\_\_\_\_\_

Prescribed by State Board of Accounts

General Form No. 362 (Rev. 1987)

# REPORT OF COLLECTIONS

To \_\_\_\_\_  
(Title of Officer)

\_\_\_\_\_, Indiana  
(Governmental Unit) (County)

Collections for Period \_\_\_\_\_, \_\_\_\_\_ to \_\_\_\_\_, \_\_\_\_\_

| Description            | Fund to be Credited | Collections This Period | Prior Collections | Year to Date Collections |
|------------------------|---------------------|-------------------------|-------------------|--------------------------|
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
|                        |                     |                         |                   |                          |
| Total Amount Collected |                     |                         |                   |                          |

I hereby certify that the foregoing is a true and correct report of collections due the above named governmental unit for the period shown.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

NOTE

This is not to be used as a receipt for collections.  
The official to whom the report is made must issue  
an official receipt for the collections remitted.

(Signature)

(Title of Officer)

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NOTE: Total hours or days to be paid shall equal the days or hours worked plus authorized leave to which an employee might be entitled by law and under the leave policies established by the governing body. The "Days Lost" column will apply only to salaried employees (not hourly) not entitled to pay for such days.

Page \_\_\_\_\_ of \_\_\_\_\_ Pages  
\_\_\_\_\_ Fund[illegible]

## CODES FOR OTHER LEAVE, INSURANCE AND RETIREMENT

## REGULAR TIME AND OVERTIME

A "Code" column has been provided to describe other leave and insurance and retirement plans. Use appropriate letters or numbers to distinguish each kind or type.

Two lines have been provided for each employee to show regular time hours and overtime hours worked and the amount each employee earned for regular time and overtime.

See following page for reverse side of this form.

STATE OF INDIANA, \_\_\_\_\_ COUN"

| to    |        |
|-------|--------|
| Title | Agency |
|       |        |

Basic Pay \_\_\_\_\_

Dated \_\_\_\_\_, \_\_\_\_\_

I have examined the within claim and hereby certify as follows:

That it is duly authenticated as required by law.

That it is apparently

{

correct.

incorrect.

(Board of Commission)

### DISTRIBUTION OF EXPENSE

[illegible]

Official Title

See next page for reverse side of this form.

Prescribed by State Board of Accounts

City or Town Form No. 206 (Rev. 1975)  
General Form No. 360 (Rev. 1975)

## CLERK-TREASURER'S, CITY CONTROLLER'S AND CITY TREASURER'S MONTHLY FINANCIAL STATEMENT

City or Town of \_\_\_\_\_ Month of \_\_\_\_\_, \_\_\_\_\_

[illegible]

22-12

City or Town Form No. 206 (Rev. 1975)  
General Form No. 360 (Rev. 1975)

## City or Town of \_\_\_\_\_

Month of \_\_\_\_\_, \_\_\_\_\_

|  | NAMES OF DEPOSITORIES AND DEPOSITORY ACCOUNTS                            | DEPOSITORY<br>BALANCE<br>END OF MONTH<br>9 | OUTSTANDING<br>WARRANTS<br>10 | NET<br>DEPOSITORY<br>BALANCE<br>11 |  |
|--|--|--|-------------------------------|------------------------------------|--|
|  |  |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
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|  |  |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
|  | TOTALS   |  |                               |                                    |  |
|  | INVESTMENTS MADE FROM DEPOSITORY BALANCES                                |  |                               |                                    |  |
|  | ADD: Cash in Office  |  |                               |                                    |  |
|  | ADJUSTMENTS (explain fully)  |  |                               |                                    |  |
|  | TOTAL CASH BALANCE, Plus Depository Balances Invested                    |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
|  | INVESTMENTS FROM FUND LEDGER FUNDS (As Shown in Register of Investments) |  |                               |                                    |  |
|  | Total of Investments - All Funds (As Shown in Col. 7, opposite page)     |  |                               |                                    |  |
|  |  |  |                               |                                    |  |
|  | TOTAL CASH BALANCE AND INVESTMENTS                                       |  |                               |                                    |  |
|  |  |  |                               |                                    |  |

See next page for reverse side of this form.

Prescribed by State Board of Accounts

City or Town Form No. 212 (Rev. 1975)  
General Form No. 361 (Rev. 1975)

TREASURERS DAILY BALANCE OF CASH,

|    |   | Balance<br>From The<br>Previous Day<br>1    | Receipts<br>For The Day<br>2 | Investments<br>Purchased<br>For The Day<br>3                     | Disbursements<br>For The Day<br>4 | Investments<br>Cashed<br>For The Day<br>5                           | Balance<br>Close of Day<br>6                |
|----|---|---|------------------------------|--|-----------------------------------|---|---|
| 1  | Ledger Balance - Cash Funds                                     |   |                              |  |                                   |   |   |
| 2  | Investments From Ledger Funds                                   |   |                              |  |                                   |   |   |
| 3  | Totals  |   |                              |  |                                   |   |   |
|    |   |   | Deposits During Day          |  | Warrants Issued During Day        |   |   |
|    |   | Depository<br>Balances<br>Previous Day<br>1 | Ledger<br>Funds<br>2         | Investments<br>From Deposi-<br>tory Balances<br>Cashed-Cost<br>3 | Ledger<br>Funds<br>4              | Investments<br>From Deposi-<br>tory Balances<br>Purchased-Cost<br>5 | Depository<br>Balances<br>Close of Day<br>6 |
|    | NAMES OF DEPOSITORIES   |   |                              |  |                                   |   |   |
| 4A |   |   |                              |  |                                   |   |   |
| 4B |   |   |                              |  |                                   |   |   |
| 4C |   |   |                              |  |                                   |   |   |
| 4D |   |   |                              |  |                                   |   |   |
| 4E |   |   |                              |  |                                   |   |   |
| 4F |   |   |                              |  |                                   |   |   |
| 4G |   |   |                              |  |                                   |   |   |
| 4H |   |   |                              |  |                                   |   |   |
| 4I |   |   |                              |  |                                   |   |   |
| 4J |   |   |                              |  |                                   |   |   |
| 5  | Total Depository Balances                                       |   |                              |  |                                   |   |   |
|    |   | Investment<br>Balances<br>Previous Day<br>1 |                              | Investments<br>Purchased-<br>Cost<br>3                           |                                   | Investments<br>Cashed-Cost<br>5                                     | Investment<br>Balances<br>Close of Day<br>6 |
|    | INVESTMENTS - (Listed by Funds as Shown in Investment Register) |   |                              |  |                                   |   |   |
| 6A |   |   |                              |  |                                   |   |   |
| 6B |   |   |                              |  |                                   |   |   |
| 6C |   |   |                              |  |                                   |   |   |
| 6D |   |   |                              |  |                                   |   |   |
| 6E |   |   |                              |  |                                   |   |   |
| 6F |   |   |                              |  |                                   |   |   |
| 6G |   |   |                              |  |                                   |   |   |
| 6H |   |   |                              |  |                                   |   |   |
| 6I |   |   |                              |  |                                   |   |   |
| 6J |   |   |                              |  |                                   |   |   |
| 7  | Depository Balances Invested                                    |   |                              |  |                                   |   |   |
| 8  | Total Investments   |   |                              |  |                                   |   |   |
| 9  | Totals - Depositories and Investments                           |   |                              |  |                                   |   |   |

See preceding page for reverse side of this form.

City or Town Form No. 212 (Rev. 1975)  
General Form No. 361 (Rev. 1975)

2  
2  
-  
1  
4

## DEPOSITORIES AND INVESTMENTS

DATE \_\_\_\_\_, \_\_\_\_\_

|  | Column 1 | Column 2 |    |
|--|----------|----------|----|
| Cash on Hand Beginning of Day (Line 11, preceding page)  |          |          | 1  |
| Add Receipts for the Day (Line 1, Col. 2, opposite page)   |          |          | 2  |
| Add Investments From Depository Balances - Cashed - Cost (Line 5, Col. 3, opposite page)   |          |          | 3  |
| Totals   |          |          | 4  |
| Deduct Deposits During the Day (Line 5, Col. 2, plus Col. 3, opposite page)  |          |          | 5  |
| Net Cash on Hand for which Accountable   |          |          | 6  |
| Cash on Hand Close of Day (Per Cash Count):  |          |          | 7  |
| Currency   |          |          | 8  |
| Coins  |          |          | 9  |
| Checks and Money Orders  |          |          | 10 |
| Total Cash on Hand Close of Day  |          |          | 11 |
| Deduct Advances for Cash Change Fund (If not included in Ledger Balances)  |          |          | 12 |
| Net Cash on Hand (After Deducting Advances)  |          |          | 13 |
| Add-Depository Balance - Close of Day (Line 5, Col. 6, opposite page)  |          |          | 14 |
| Total Cash on Hand an in Depository  |          |          | 15 |
| Add Cash Under   |          |          | 16 |
| Deduct Cash Over   |          |          | 17 |
| Total  |          |          | 18 |
| Add Investments on Hand Close of Day (Line 8, Col. 6, opposite page)   |          |          | 19 |
| Proof (Must equal Record Balance Close of Day, Line 3, Col. 6)   |          |          | 20 |
|  |          |          | 21 |
| INSTRUCTIONS:  |          |          | 22 |
| (1) Lines 1, 2 and 3 reflect the transactions each day for the ledgers for all cash funds and all investments made from the Ledger Funds.  |          |          | 23 |
| (2) Lines 4A through 4J will be used for the various depositories and will reflect the transactions each day for each depository affected.   |          |          | 24 |
| (3) Lines 6A through 6J will reflect the transactions each day of investments for each fund affected.  |          |          | 25 |
| (4) Line 7 will reflect the transactions each day of the investment made from the total of all monies on deposit, except for investments made from fund balances under (3) above.  |          |          | 26 |
| (5) Line 8 will reflect the Transactions of Investments by Funds and from the depository balances in total.  |          |          | 27 |
| (6) Line 9 reflects the transactions in Totals-Depositories and Investments.   |          |          | 28 |
| (7) Line 2, Col. 3, reflects Investments Purchased from Ledger Balance-Cash Funds as a portion of the Disbursements for the day as shown on Line 1, Col. 4, and line 4A, Col. 4. On the same day investments are purchased from a fund it shall reflect Investment Purchased-Cost, Line 6A, Col. 3.  |          |          | 29 |
| (8) When any investments are cashed belonging to a certain fund, the amount shall be shown on line 2, Col. 5, and Line B, Col. 5.  |          |          | 31 |
| (9) Under the Names of Depositories section, Line 4, for each depository affected, Cols. 3 and 5, will be used only when investments are purchased or cashed from the total of all funds deposited in a depository account. The totals shown on Line 5, Col. 3, shall appear on Line 7, Col. 5, and the total shown on Line 5, Col. 5, shall appear on Line 7, Col. 3. |          |          | 32 |
|  |          |          | 33 |
|  |          |          | 34 |

[illegible]

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(Unit) \_\_\_\_\_

## EMPLOYEE'S SERVICE RECORD

YEAR \_\_\_\_\_

|   |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|----------|----------|----------|----------|--|----------|----|------------------------|-------|---------|------------|-------------------|---------|-------------|-------------|--------------------|--|--|-----------------|--|--|--|
| REMARKS<br>Workweek Begins: Hour of Day _____ ; Day of Week _____ |         |         |         |         |         |         |         |         |         |          |          |          |          | NAME AS ON SOCIAL SECURITY CARD<br>(Mr., Mrs., Miss) |          |    |                        |       |         |            |                   |         |             |             |                    |  |  | EMPLOYEE NUMBER |  |  |  |
| Basis of Pay: (Hr., Day, Week, Bi-Weekly, Month)                  |         |         |         |         |         |         |         |         |         |          |          |          |          | ADDRESS  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  | ZIP CODE        |  |  |  |
| Date of Birth:  |         |         |         |         |         |         |         |         |         |          |          |          |          | SOC. SEC. NO.  |          |    |                        |       |         |            | CLASSIFICATION    |         |             |             |                    |  |  |                 |  |  |  |
| Normal Work Schedule *  |         |         |         |         |         |         |         |         |         |          |          |          |          | OFFICE, BOARD OR DEPT.                               |          |    |                        |       |         |            | BEGIN. DATE EMPL. |         |             |             | LEAVE ACCRUAL DATE |  |  |                 |  |  |  |
|   | 1<br>16 | 2<br>17 | 3<br>18 | 4<br>19 | 5<br>20 | 6<br>21 | 7<br>22 | 8<br>23 | 9<br>24 | 10<br>25 | 11<br>26 | 12<br>27 | 13<br>28 | 14<br>29   | 15<br>30 | 31 | REGULAR VACATION LEAVE |       |         | SICK LEAVE |                   |         | OTHER LEAVE |             |                    |  |  |                 |  |  |  |
|   |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    | EARNED                 | TAKEN | BALANCE | EARNED     | TAKEN             | BALANCE | TAKEN       | EXPLANATION |                    |  |  |                 |  |  |  |
| BALANCE BROUGHT FORWARD FROM LAST YEAR -----                      |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| JAN.  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| FEB.  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| MAR.  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| APR.  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| MAY   |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| JUNE  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| JULY  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| AUG.  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| SEPT.   |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| OCT.  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| NOV.  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |
| DEC.  |         |         |         |         |         |         |         |         |         |          |          |          |          |  |          |    |                        |       |         |            |                   |         |             |             |                    |  |  |                 |  |  |  |

V - VACATION LEAVE   S - SICK LEAVE   L - LOST TIME   OL - OTHER AUTHORIZED LEAVE   SHOW VACATION, SICK LEAVE AND OTHER ABSENCES IN DAYS AND HALF DAYS.

\* EXCEPTIONS TO THE NORMAL WORK SCHEDULE SHALL BE NOTED AND ATTACHED TO THIS FORM.

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TO \_\_\_\_\_ DR.

(GOVERNMENTAL UNIT)

ON ACCOUNT OF APPROPRIATION NO. \_\_\_\_\_ FOR \_\_\_\_\_

(OFFICE, BOARD, DEPARTMENT OR INSTITUTION)

SAMPLE

Pursuant to the provisions and penalties of Chapter 155, Acts 1953, I hereby certify that the foregoing account is just and correct, that the amount claimed is legally due, after allowing all just credits and that no part of the same has been paid.

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\$\_\_\_\_\_

On Account of Appropriation No. \_\_\_\_\_ for \_\_\_\_\_

---

Allowed \_\_\_\_\_,

in the sum of \$ \_\_\_\_\_

(Board or Commission)

FILED

\_\_\_\_\_  
(Official Title)

I have examined the within claim and hereby certify as follows:

That it is in proper form.

That it is duly authenticated as required by law.

That it is based upon statutory authority

That it is apparently correct  
incorrect

---

Disbursing Officer

I certify that the within bill is true and correct, that the mileage therein itemized and for which charge is made was ordered by me and was necessary to the public business; and that the rate per mile is in accordance with statutes or governing ordinances, except

## Name of Unit \_\_\_\_\_

Fund

(USE SEPARATE SHEET(S) FOR EACH INVESTMENT FUND. LIST EACH SECURITY INDIVIDUALLY.)

[illegible]

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FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

GENERAL FORM NO. 352 (REV. 1997)

# RECEIPT

\_\_\_\_\_  
Name of UNIT, AGENCY, BOARD OR DEPARTMENT

NO. \_\_\_\_\_

Payment Type and Amount

| Cash<br>Amount | Check/Draft<br>Amount | MO<br>Amount | Credit Card/<br>Bank Card<br>Amount | EFT<br>Amount | Other |
|----------------|-----------------------|--------------|-------------------------------------|---------------|-------|
|                |                       |              |                                     |               |       |

\_\_\_\_\_, IN \_\_\_\_\_,  
RECEIVED FROM \_\_\_\_\_

\$ \_\_\_\_\_

THE SUM OF \_\_\_\_\_

DOLLARS

ON ACCOUNT OF \_\_\_\_\_

100

\_\_\_\_\_  
AUTHORIZED SIGNATURE

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# EMPLOYEE'S EARNINGS RECORD

UNIT \_\_\_\_\_  
 OFFICE, BOARD OR DEPARTMENT \_\_\_\_\_  
 (SEE OTHER SIDE FOR INSTRUCTIONS)

BASIS OF PAY (PER MONTH, WEEK, HOUR) \_\_\_\_\_  
 OTHER COMPENSATION TYPE \_\_\_\_\_  
 AMOUNT \_\_\_\_\_  
 EXEMPTION STATUS FEDERAL \_\_\_\_\_ STATE \_\_\_\_\_

MR., MRS., MISS \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_ ZIP CODE \_\_\_\_\_  
 SOC. SEC. NO. \_\_\_\_\_

FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS

General Payroll Form 99B (Rev. 1993)

|  |    | DATE<br>OF<br>WARRANT | PAYROLL<br>PERIOD<br>ENDING | C<br>o<br>d<br>e | NONCASH<br>BENEFITS | GROSS<br>PAY | TOTAL | DEDUCTIONS           |                    |          |                    |                     |           |            |  |  |  | AMOUNT OF<br>WARRANT | WARRANT<br>NUMBER |
|--|----|-----------------------|-----------------------------|------------------|---------------------|--------------|-------|----------------------|--------------------|----------|--------------------|---------------------|-----------|------------|--|--|--|----------------------|-------------------|
|  |    |                       |                             |                  |                     |              |       | FEDERAL<br>WITH. TAX | SOCIAL<br>SECURITY | MEDICARE | STATE<br>WITH. TAX | COUNTY<br>WITH. TAX | INSURANCE | RETIREMENT |  |  |  |                      |                   |
|  |    | FORWARD               |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 1  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 2  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 3  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 4  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 5  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 6  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 7  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 8  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 9  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 10 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 11 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 12 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 13 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 14 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  |    | TOTAL 1ST<br>QUARTER  |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 1  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 2  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 3  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 4  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 5  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 6  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 7  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 8  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 9  |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 10 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 11 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 12 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 13 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  | 14 |                       |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  |    | TOTAL 2ND<br>QUARTER  |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |
|  |    | TOTAL<br>TO DATE      |                             |                  |                     |              |       |                      |                    |          |                    |                     |           |            |  |  |  |                      |                   |

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## ACCOUNTS PAYABLE VOUCHER REGISTER

Governmental Unit

Agency

For Period \_\_\_\_\_, \_\_\_\_\_ to \_\_\_\_\_, \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_ Pages

NOTES: (1) Use both sides of form if needed. Signatures of governing board should appear only on the final page of each meeting in which accounts payable vouchers are allowed. (2) The Memorandum column is for entering action on accounts payable vouchers if disallowed in whole or in part, if continued to a later meeting of governing board, or for other pertinent information.

Prescribed by State Board or Accounts

General Form No. 364 (1997)

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|  |  |  |
|  |  |  |

SIGNATURES OF GOVERNING BOARD

DATE \_\_\_\_\_  
 RECEIPT No. \_\_\_\_\_  
 METER No. \_\_\_\_\_  
 ACCOUNT No. \_\_\_\_\_

THIS RECEIPT MUST BE RETURNED WHEN YOU PAY.

PRESCRIBED BY STATE BOARD OF ACCOUNTS FORM NO. 311 (REV. 1975)

| DATE                   | READING  | GAL. OR CU. FT. | AMOUNT                     |
|------------------------|----------|-----------------|----------------------------|
|                        | PRESENT  |                 | WATER CHARGE               |
|                        | PREVIOUS |                 |                            |
|                        | CONSUMED |                 |                            |
| Received Payment _____ |          |                 | SEWAGE DISPOSAL CHARGE     |
| By _____               |          |                 | ARREARS SEWAGE             |
|                        |          |                 | SALES TAX                  |
|                        |          |                 | ARREARS WATER              |
|                        |          |                 | DISC. OR COLLECTION CHARGE |
|                        |          |                 | TOTAL                      |

DUE 30TH OF MONTH IN  
 WHICH BILL IS RECEIVED.

WATER UTILITY  
 10% OF THE FIRST \$3.00 AND  
 3% OF THE BALANCE OF BILL  
 WILL BE ADDED IF NOT PAID  
 WHEN DUE.

SEWAGE PENALTY 10% OF BILL

NAME  
 ADDRESS

MUNICIPAL WATER & SEWAGE UTILITIES CHURUBUSCO, INDIANA

Note: The sewage disposal charge is not subject  
 to sales tax.

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## ACCOUNTS RECEIVABLE CONTROL

When utility records are kept on a cash or single-entry basis, a separate control account should be carried on General Ledger Sheet, General Form No. 315, in the front of the Consumer's Ledger. This account will be debited with the total monthly billing to all customers for utility services including penalties and sales tax. This account will be credited with the total accounts receivable collections, penalties and sales tax shown by the Register of Daily Cash Receipts - Consumers.

Under normal conditions the individual active accounts of customers should at all times show debit balances and at the end of each month the individual active accounts should be added and the total so obtained checks against the balance of the control account. If any adjustments are necessary to be made either to the control or to the individual active accounts, proper explanation should be recorded in the records.

When any adjustment is made to a customer's account in order to correct an error in a previous charge or credit, a like entry should be made to the control account; debiting the control to increase the charge and crediting the control to decrease the charge in order to keep the total of the individual active accounts in agreement with the control.

After all efforts have been exhausted to effect collection of delinquent accounts, and after service has been discontinued and meter deposits applied, a list of uncollectible accounts should be submitted to the board for approval before being written off and transferred to an uncollectible accounts file. After approval has been made a matter of record the total of these accounts, including the sales tax thereon, will be credited to the control account.

The foregoing procedure for handling uncollectible accounts is not applicable to delinquent sewage disposal charges assessed by a Conservancy District, discussed on page 1-4, or to delinquent charges assessed by a Regional District, discussed on page 2-10.

When utility records are kept on an accrual or double-entry basis the Accounts Receivable account in the General Ledger serves as a control of all individual accounts in the Consumer's Ledger and the foregoing procedure would not be applicable.

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## REGISTER OF DAILY CASH RECEIPTS - CONSUMERS

CLASS A-B-C-D

Water-Municipal Sewage Utility \_\_\_\_\_ DEPARTMENT

MONTH OF \_\_\_\_\_, \_\_\_\_\_

PAGE\_\_\_\_\_

UTILITY FORM NO. 313A (1966)

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## GUARANTEE DEPOSIT REGISTER

PAGE \_\_\_\_\_

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Prescribed by State Board of Accounts Form 314

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## ACCOUNTS RECEIVABLE CONTROL

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SIMPLIFIED CASH JOURNAL WATER UTILITY - CLASS C

RECEIPTS, DISBURSEMENTS AND FUND BALANCES

| FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         |            |                               |
|--|------|-------------|--------------------------------------|---------------------|-----------|---------|--------------------------------|-----------|---------|-------------------|-----------|---------|-------------------|-----------|---------|--------------------|-----------|---------|-------------------------|-----------|----------------------|------------------------------|---------------------|-------------------|--|---------------------------------------|---|--|--|-------------------------|------------|-------------------------------|
| DATE<br>-----                              | NAME | EXPLANATION | WARRANT<br>NO. OR<br>RECEIPT<br>FOLD | CASH OPERATING FUND |           |         | BOND & INTEREST (SINKING) FUND |           |         | DEPRECIATION FUND |           |         | CONSTRUCTION FUND |           |         | METER DEPOSIT FUND |           |         | CASH OPERATING RECEIPTS |           |                      |                              |                     | TRANSFER RECEIPTS |  |                                       | OTHER RECEIPTS                          |  |  |                         |            |                               |
|  |      |             |                                      | RECEIPTS            | DISBURSED | BALANCE | RECEIPTS                       | DISBURSED | BALANCE | RECEIPTS          | DISBURSED | BALANCE | RECEIPTS          | DISBURSED | BALANCE | RECEIPTS           | DISBURSED | BALANCE | RECEIPTS                | DISBURSED | BALANCE              | UNMETERED<br>RECEIPTS<br>460 | METERED RECEIPTS    |                   |  | FIRE<br>PROTECTION<br>RECEIPTS<br>462 | OTHER<br>OPERATING<br>RECEIPTS<br>461.5 | TO BOND &<br>INTEREST<br>(SINKING)<br>FUND |  | TO DEPRECIATION<br>FUND | TO<br>FUND | GUARANTEED<br>REVENUES<br>466 |
|  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           | RESIDENTIAL<br>461.1 | COMMERCIAL<br>461.2          | INDUSTRIAL<br>461.3 |                   |  |                                       |   |  |  |                         |            |                               |
| 1  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 1          |                               |
| 2  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 2          |                               |
| 3  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 3          |                               |
| 4  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 4          |                               |
| 5  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 5          |                               |
| 6  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 6          |                               |
| 7  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 7          |                               |
| 8  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 8          |                               |
| 9  |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 9          |                               |
| 10   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 10         |                               |
| 11   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 11         |                               |
| 12   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 12         |                               |
| 13   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 13         |                               |
| 14   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 14         |                               |
| 15   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 15         |                               |
| 16   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 16         |                               |
| 17   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 17         |                               |
| 18   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 18         |                               |
| 19   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 19         |                               |
| 20   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 20         |                               |
| 21   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 21         |                               |
| 22   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 22         |                               |
| 23   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 23         |                               |
| 24   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 24         |                               |
| 25   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 25         |                               |
| 26   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 26         |                               |
| 27   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 27         |                               |
| 28   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 28         |                               |
| 29   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 29         |                               |
| 30   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 30         |                               |
| 31   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 31         |                               |
| 32   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 32         |                               |
| 33   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 33         |                               |
| 34   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 34         |                               |
| 35   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 35         |                               |
| 36   |      |             |                                      |                     |           |         |                                |           |         |                   |           |         |                   |           |         |                    |           |         |                         |           |                      |                              |                     |                   |  |                                       |   |  |  |                         | 36         |                               |

THIS IS THE LEFT HAND PAGE OF A TWO  
PAGE FORM. IN ORDER TO FOLLOW THE  
DISTRIBUTION, REFER TO THE LINE NUM-  
BERS ON THE FOLLOWING PAGE.

SIMPLIFIED CASH JOURNAL WATER UTILITY - CLASS C  
RECEIPTS, DISBURSEMENTS AND FUND BALANCES

2242

| FORM PRESCRIBED BY STATE BOARD OF ACCOUNTS |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 | Utility Form 319 (Revised 1997) |                          |                     |                 |        |                     |                              |  |  |  |  |  |  |    |
|--|---------------------------------|----------------------------------|---------------------|---------------------|-------------------------------|---------------|----------------------------|-------------|------------------|-------------|-----------|-----------|----------------------|---------------|---------------------------------|---------------------------------|--------------------------|---------------------|-----------------|--------|---------------------|------------------------------|--|--|--|--|--|--|----|
|  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 | CONTRACTUAL SERVICES            |                          |                     |                 |        |                     |                              |  |  |  |  |  |  |    |
| SALARIES AND WAGES EMPLOYEES 601           | SALARIES AND WAGES OFFICERS 603 | EMPLOYEE PENSIONS & BENEFITS 604 | PURCHASED WATER 610 | PURCHASED POWER 615 | FUEL FOR POWER PRODUCTION 616 | CHEMICALS 618 | MATERIALS AND SUPPLIES 620 | BILLING 630 | PROFESSIONAL 631 | TESTING 635 | OTHER 636 | RENTS 640 | TRANSPOR- TATION 650 | INSURANCE 656 | UTILITY REGULATORY EXPENSES 665 | BAD DEBTS 670                   | UTILITY RECEIPTS TAX 608 | MISCEL- LANEOUS 675 | NAME OF ACCOUNT | AMOUNT | BONDS OR LOANS PAID | DEPRECIATION RESERVE ACCOUNT |  |  |  |  |  |  |    |
| 1  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 1  |
| 2  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 2  |
| 3  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 3  |
| 4  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 4  |
| 5  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 5  |
| 6  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 6  |
| 7  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 7  |
| 8  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 8  |
| 9  |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 9  |
| 10   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 10 |
| 11   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 11 |
| 12   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 12 |
| 13   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 13 |
| 14   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 14 |
| 15   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 15 |
| 16   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 16 |
| 17   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 17 |
| 18   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 18 |
| 19   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 19 |
| 20   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 20 |
| 21   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 21 |
| 22   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 22 |
| 23   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 23 |
| 24   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 24 |
| 25   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 25 |
| 26   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 26 |
| 27   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 27 |
| 28   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 28 |
| 29   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 29 |
| 30   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 30 |
| 31   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 31 |
| 32   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 32 |
| 33   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 33 |
| 34   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 34 |
| 35   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 35 |
| 36   |                                 |                                  |                     |                     |                               |               |                            |             |                  |             |           |           |                      |               |                                 |                                 |                          |                     |                 |        |                     |                              |  |  |  |  |  |  | 36 |

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PAGE FORM. IN ORDER TO FOLLOW THE  
DISTRIBUTION, REFER TO THE LINE NUM-  
BERS ON THE PRECEDING PAGE.

CAPITAL ASSETS LEDGER

FUND \_\_\_\_\_  
DEPARTMENT OR BUILDING \_\_\_\_\_

|    | Date<br>of<br>Purchase | Description of Asset | Serial<br>Number | Location of Asset | Original<br>Cost of<br>Asset | Estimated<br>Life of<br>Asset | Date of<br>Disposal of<br>Asset | Amount<br>Received on<br>Disposal or<br>Trade in | Types of Capital Assets |           |   |                               |                                | Total<br>Capital<br>Assets |
|----|------------------------|----------------------|------------------|-------------------|------------------------------|-------------------------------|---------------------------------|--|-------------------------|-----------|---|-------------------------------|--------------------------------|----------------------------|
|    |                        |                      |                  |                   |                              |                               |                                 |  | Land                    | Buildings | Improvements<br>Other Than<br>Buildings | Machinery<br>and<br>Equipment | Construction<br>in<br>Progress |                            |
| 1  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 2  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 3  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 4  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 5  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 6  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 7  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 8  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 9  |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 10 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 11 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 12 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 13 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 14 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 15 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 16 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 17 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 18 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 19 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 20 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 21 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 22 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 23 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 24 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 25 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 26 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 27 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 28 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 29 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |
| 30 |                        |                      |                  |                   |                              |                               |                                 |  |                         |           |   |                               |                                |                            |

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